



The Saskatchewan  
Water Appeal Board

# **Annual Report 2008–2009**

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## **Saskatchewan Water Appeal Board**

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His Honour G.L. Barnhart  
Lieutenant Governor of Saskatchewan  
Government House  
4607 Dewdney Avenue  
Regina, Saskatchewan  
S4P 3V7

Dear Mr. Barnhart:

It is my pleasure to submit to you the Annual Report  
for the Water Appeal Board for the fiscal year ending  
March 31, 2009.

Respectfully submitted,



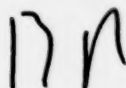
Nancy Heppner  
Minister, Department of Environment

Honourable Nancy Heppner  
Minister of Environment  
Legislative Building  
Regina, Saskatchewan

Dear Ms. Heppner:

I am pleased to present the Annual Report of the  
Water Appeal Board for the fiscal year ending  
March 31, 2009.

Respectfully submitted,

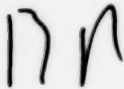


Brendan W. Pyle  
Chairperson

## Chairperson's Comments

The decision to establish the Water Appeal Board in 1984 as an administrative tribunal reflects the technical nature of the questions raised before the Board respecting water resource management issues and disputes. The Water Appeal Board (WAB) ensures the system of water resource dispute resolution is effective, efficient and fair. The rules of natural justice apply to all Water Appeal Board proceedings and ensures fairness to all parties in a dispute.

Activity of the WAB in 2008-2009 was as follows; three new appeals received, three appeals heard, one appeal withdrawn, four decisions rendered, no decisions outstanding.



Brendan W. Pyle  
Chairperson

## Board Members

**Chairperson:**

Brendan Pyle  
1117 McNiven Avenue  
Regina, Saskatchewan  
S4S 3X5

**Vice-Chairperson:**

David G. Barisow  
207 Williston Drive  
Regina, Saskatchewan  
S4X 2H3

**Member:**

Tim Thiele  
P.O. Box 642  
Lumsden, Saskatchewan  
S0G 3C0

**Member:**

Theodore (Ted) Wiensz  
Box 2, Site 7, RR #1  
Swift Current, Saskatchewan  
S9H 3X7

**Member:**

Gordon Young  
P.O. Box 233  
Porcupine Plain, Saskatchewan  
S0E 1H0

**Table No. 1**

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<b>Appeals/Hearings</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
Waiting to be heard at beginning of year	1	2	2	7	3
New appeals filed	3	1	3	0	5
Appeals heard	3	2	2	4	1
Appeals withdrawn and/or dismissed	1	—	1	1	—
Appeals filed but not accepted	—	—	—	—	—
Appeals waiting to be heard at year end	—	1	2	2	7
Appeals ordered to be heard or re-heard from the Queen's Bench	—	—	—	—	—
Appeals re-heard per Queen's Bench Order	—	—	—	—	—
Board meetings	10	6	10	7	3
Decisions rendered	4	1	2	4	4
Decisions rendered on appeals re-heard per Queen's Bench Order	—	—	—	—	—
Decisions outstanding	—	1	—	—	—
Saskatchewan Watershed Authority decisions affirmed	4	1	2	4	4
Saskatchewan Watershed Authority decisions varied or overturned	—	—	—	—	—
Decisions appealed to the Court of Queen's Bench	2	—	2	—	2

## **Board's Report**

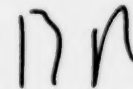
To the Members of the Legislative Assembly of Saskatchewan

The Water Appeal Board consists of five members appointed by the Lieutenant Governor in Council. The Board is responsible for financial administration, administration of the funds and management of the assets.

The financial statements which follow have been prepared in conformity with accounting principles generally accepted in Canada and have been approved by the Board. The Board uses internal controls and exercises its best judgement in order that the financial statements reflect fairly the financial position of the Board.

The financial statements have been examined by the Provincial Auditor whose report follows.

Regina, Saskatchewan  
June 3, 2009



Brendan Pyle  
Chairperson

**Water Appeal Board Financial Statements**  
**Year Ended March 31, 2009**  
**Office of the Provincial Auditor**  
**Regina, Saskatchewan**

**Auditor's Report**

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Water Appeal Board as at March 31, 2009, and the statements of operations and accumulated surplus, change in net financial assets, and cash flows for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Regina, Saskatchewan  
June 3, 2009

Fred Wendel, CMA, CA  
Provincial Auditor



## Statement 1

**WATER APPEAL BOARD  
STATEMENT OF FINANCIAL POSITION  
As at March 31**

	<u>2009</u>	<u>2008</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 29,271	\$ 49,015
Accounts receivable	<u>50</u>	<u>200</u>
	29,321	49,215
<b>LIABILITIES</b>		
Accounts payable	1,466	2,890
Appellant deposits (Note 3)	<u>200</u>	<u>400</u>
	<u>1,666</u>	<u>3,290</u>
<b>NET FINANCIAL ASSETS</b>	<u>27,655</u>	<u>45,925</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 4)	<u>982</u>	<u>—</u>
<b>ACCUMULATED SURPLUS (Statement 2)</b>	<u>\$ 28,637</u>	<u>\$ 45,925</u>

(See accompanying notes to the financial statements)

**Statement 2**

**WATER APPEAL BOARD  
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
For the Year Ended March 31**

	<b>2009</b>		<b>2008</b>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 7)		
<b>Revenues:</b>			
Grant from General Revenue Fund –			
Ministry of Environment	\$ 69,701	\$ 27,513	\$ 43,000
Interest	—	830	1,516
Appellant fees (Note 3)	—	800	200
Other	—	562	712
	<u>69,701</u>	<u>29,705</u>	<u>45,428</u>
<b>Expenses:</b>			
Board honoraria	20,155	13,395	8,018
Travel and sustenance	10,610	5,291	2,352
Secretarial services	18,700	15,615	12,480
Professional fees	5,500	1,973	152
Office supplies	2,750	2,294	1,731
Meeting room rental	3,160	1,176	764
Office rental	5,076	4,688	4,717
Telephone	2,750	1,744	1,702
Amortization	—	491	—
Accounting and printing services	1,000	326	457
	<u>69,701</u>	<u>46,993</u>	<u>32,373</u>
(Deficit) surplus for the year	\$ —	(17,288)	13,055
Accumulated surplus, beginning of year		<u>45,925</u>	<u>32,870</u>
Accumulated surplus, end of year - to Statement 1		<u>\$ 28,637</u>	<u>\$ 45,925</u>

(See accompanying notes to the financial statements)

**WATER APPEAL BOARD**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the year ended March 31**

	<u>2009</u>	<u>2008</u>
<b>(Deficit) surplus for the year</b>	\$ (17,288)	\$ 13,055
Acquisition of tangible capital assets	(1,473)	—
Amortization of tangible capital assets	<u>491</u>	<u>—</u>
	<u>(982)</u>	<u>—</u>
(Decrease) increase in net financial assets	(18,270)	13,055
Net financial assets, beginning of year	<u>45,925</u>	<u>32,870</u>
<b>Net financial assets, end of year</b>	<u>\$ 27,655</u>	<u>\$ 45,925</u>

(See accompanying notes to the financial statements)

**WATER APPEAL BOARD  
STATEMENT OF CASH FLOWS  
For the Year Ended March 31**

	<u>2009</u>	<u>2008</u>
Cash flows from (used in) operating activities:		
Grant from General Revenue Fund –		
Ministry of Environment	\$ 27,513	\$ 43,000
Receipts from appellants	600	200
Receipts from customers	595	697
Interest received	947	1,511
Payments to board members for honoraria, travel		
and sustenance	(19,313)	(8,491)
Payments to suppliers	<u>(28,613)</u>	<u>(21,076)</u>
	<u>(18,271)</u>	<u>15,841</u>
Cash flows from (used in) investing activities:		
Purchase of tangible capital assets	<u>(1,473)</u>	<u>—</u>
Net (decrease) increase in cash	(19,744)	15,841
Cash, beginning of year	<u>49,015</u>	<u>33,174</u>
Cash, end of year	<u>\$ 29,271</u>	<u>\$ 49,015</u>

(See accompanying notes to the financial statements)

**WATER APPEAL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2009**

**1. Authority**

The Water Appeal Board (Board) was established under *The Water Appeal Board Act*, on July 1, 1984. The purpose of the Board is to hear and determine appeals made pursuant to *The Saskatchewan Watershed Authority Act, 2005*.

Ongoing operations of the Board are dependent on the funding from the Government of Saskatchewan.

**2. Significant Accounting Policies**

Pursuant to standards established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants, the Board is classified as an other government organization. The financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to government entities. The following accounting policies are considered significant.

a) Revenue

The grant from the General Revenue Fund – Ministry of Environment is recognized as revenue when received or receivable.

b) Appellant fees

Appellant deposits are recognized as appellant fee revenue when the appeals have been heard and decided against the appellant.

c) Tangible capital assets

Individual capital assets greater than \$200 are capitalized. Amortization of these capital assets commences in the year of acquisition and is calculated on a straight-line basis over a useful life of three years.

**3. Appellant Deposits**

Appellant deposits are held by the Board until the appeals have been heard and the decisions rendered. Once the decisions have been rendered by the Board these deposits are dealt with in one of two manners:

- i) The deposit is returned if the appellant has been successful in his/her appeal.
- ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

At year end, the Board had no appeals (2008 – 1 appeal) awaiting hearing and no appeals (2008 - 1 appeal) awaiting decision.

#### 4. Tangible Capital Assets

	2009			2008
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Office equipment	\$ 1,473	\$ 491	\$ 982	\$ —

#### 5. Financial Instruments

The Board's financial instruments include accounts receivable, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments. These instruments have no significant interest rate and credit risk.

#### 6. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

<u>Category</u>	<u>2009</u>	<u>2008</u>
Revenue - Other	\$ 562	\$ 712
Expenses - Office rental	4,688	4,717
- Telephone	1,744	1,702
Accounts receivable	49	82
Accounts payable	162	96

The Board pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases. Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

#### 7. Budget

These amounts represent the budget approved by the Water Appeal Board.



